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PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Showa Corporation )  
Serial Number: 10722233 )  
Filed: 11/25/2003 )  
For: Valve Structure of Hydraulic Shock Absorber for Vehicle  
Docket Number: 13683 )

**RESPONSE TO FINAL OFFICIAL ACTION**

Hon. Commissioner of  
Patents and Trademarks  
P.O. Box 1450  
Alexandria, VA 22313-1450

February 28, 2005

Sir:

This communication is responsive to your Final Office Action dated December 3, 2004, having a shortened statutory period for reply set to expire March 3, 2005. Accordingly, this response is timely filed on February 28, 2005.

Please amend the application as follows:

**In the Claims:**

Please amend the claims as indicated in the section entitled Claim Amendments.

**In the Specification:**

Please amend the specification as indicated in the section entitled Specification Amendments. No new matter has been added.

Not approved for entry. XLN 3/17/05.